

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Bluffton-Harrison (8445)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,519,246	\$1,552,090	\$1,628,981	\$1,775,524	17%	14%	9%
	11200 Regular Programs; Middle/Junior High	\$1,325,189	\$1,293,208	\$1,373,215	\$1,470,111	11%	14%	7%
	11300 Regular Programs; High School	\$1,037,302	\$1,307,798	\$1,289,424	\$1,479,578	43%	13%	15%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$89,374	\$0	n/a	n/a	-100%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$500	\$0	\$0	n/a	-100%	n/a
	11440 Vocational Education; Health Occupations	\$37,354	\$55,142	\$58,111	\$62,004	66%	12%	7%
	11450 Vocational Education; Consumer and Homemaking	\$36,366	\$31,896	\$36,264	\$69,801	92%	119%	92%
	11470 Vocational Education; Business Education	\$46,834	\$90,510	\$97,886	\$100,208	114%	11%	2%
	11510 Vocational Education; Cooperative Education	\$47,227	\$0	\$0	\$0	-100%	n/a	n/a
	11520 Vocational Education; Area School Participation	\$0	\$74,788	\$76,407	\$91,219	n/a	22%	19%
	11590 Other Vocational Education Programs	\$0	\$276,834	\$267,798	\$302,193	n/a	9%	13%
	12100 2007 Account Code - Gifted and Talented	\$16,778	\$15,852	\$11,745	\$306	-98%	-98%	-97%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$31,730	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$1,259	\$1,477	\$981	\$380	-70%	-74%	-61%
	12520 Culturally Different; Compensatory	\$25,947	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$33,000	\$35,250	\$64,438	\$49,500	50%	40%	-23%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$21,495	\$21,701	\$6,113	\$12,655	-41%	-42%	107%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$9,522	\$9,884	\$10,702	\$13,056	37%	32%	22%
	14100 Summer School Programs; Elementary	\$913	\$9,564	\$18,040	\$14,893	> 500%	56%	-17%
	14200 Summer School Programs; Middle/Junior High School	\$9,587	\$8,360	\$6,381	\$6,498	-32%	-22%	2%
	14300 Summer School Programs; High School	\$32,679	\$32,441	\$30,322	\$36,083	10%	11%	19%
	16100 Remediation Testing	\$26,479	\$3,296	\$0	\$0	-100%	-100%	n/a
	16200 Preventive Remediation	\$40,888	\$14,125	\$12,692	\$11,780	-71%	-17%	-7%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$13,323	\$8,838	\$4,887	\$7,478	-44%	-15%	53%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$42,796	\$52,773	\$67,041	\$48,455	13%	-8%	-28%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$208,341	\$445,734	\$584,610	\$308,458	48%	-31%	-47%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$332,771	n/a	n/a	n/a
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$67,878	\$54,407	\$67,428	\$95,802	41%	76%	42%
	22220 Library/Media Services; School Library	\$136,532	\$178,992	\$197,143	\$208,846	53%	17%	6%
	22230 Library/Media Services; Audiovisual	\$492	\$199	\$345	\$567	15%	185%	65%
	24100 Office of The Principal	\$516,724	\$711,390	\$689,276	\$860,386	67%	21%	25%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$1,583	\$1,497	\$1,507	n/a	-5%	1%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$108,751	\$144,981	\$117,471	\$97,015	-11%	-33%	-17%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$11,919	\$13,508	\$10,591	\$9,921	-17%	-27%	-6%
	26497 2007 Account Code - Teachers Retirement Fund	\$179,828	\$256,341	\$285,967	\$146,470	-19%	-43%	-49%
Student Academic Achievement Total		\$5,554,650	\$6,703,463	\$7,105,127	\$7,645,195	38%	14%	8%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$62,874	\$51,341	\$54,334	\$60,495	-4%	18%	11%
	21140 Attendance and Social Work Services; Pupil Accounting	\$907	\$0	\$0	\$0	-100%	n/a	n/a
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,083	\$0	\$0	\$0	-100%	n/a	n/a
	21210 Guidance Services; Service Area Direction	\$6,388	\$2,605	\$1,208	\$4,980	-22%	91%	312%
	21220 Guidance Services; Counseling Services	\$1,075	\$6,680	\$2,816	\$4,047	276%	-39%	44%
	21320 Health Services; Medical Services	\$4,681	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$61,109	\$94,521	\$99,868	\$98,126	61%	4%	-2%
	21390 Health Services; Other Health Services	\$1,566	\$2,767	\$996	\$1,385	-12%	-50%	39%
	22110 Improvement of Instruction; Service Area Direction	\$9,312	\$6,844	-\$608	\$0	-100%	-100%	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$15,587	\$0	\$1,200	\$3,076	-80%	n/a	156%
	22130 Improvement of Instruction; Instructional Staff Training	\$122	\$14,418	\$9,766	\$27,415	> 500%	90%	181%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$2,031	\$6,459	\$12,722	n/a	> 500%	97%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$72,441	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$256,114	n/a	n/a	n/a

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	23110 Board of Education; Service Area Direction	\$10,254	\$13,304	\$12,335	\$11,688	14%	-12%	-5%
	23190 Board of Education; Other Governing Body Services	\$9,130	\$17,394	\$18,341	\$16,671	83%	-4%	-9%
	23210 Executive Administration; Office of The Superintendent	\$136,123	\$189,063	\$213,166	\$259,151	90%	37%	22%
	23290 Executive Administration; Other Executive Administration Services	\$5,859	\$0	\$0	\$3,440	-41%	n/a	n/a
	24900 Other Support Services, School Administration	\$1,965	\$8,904	\$7,484	\$6,000	205%	-33%	-20%
	25750 Personnel Services; Health Services	\$956	\$1,626	\$1,753	\$1,607	68%	-1%	-8%
	26700 2007 Account Code - Technology Coordinator	\$5,231	\$100,000	\$91,280	\$52,951	> 500%	-47%	-42%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$175,248	\$85,257	\$94,545	n/a	-46%	11%
Student Instructional Support Total		\$334,222	\$686,745	\$605,653	\$986,855	195%	44%	63%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$516	\$4,893	\$15,916	\$6,736	> 500%	38%	-58%
	25160 Fiscal Services; Financial Accounting	\$100	\$125	\$481	\$363	263%	190%	-25%
	25191 Other Fiscal Services; Refund of Revenue	\$21,200	\$2,600	\$649	\$908	-96%	-65%	40%
	25193 Other Fiscal Services; Printed Forms	\$1,018	\$4,026	\$2,284	\$592	-42%	-85%	-74%
	25195 Other Fiscal Services; Bank Account Service Charge	\$3,116	\$273	\$0	\$1,004	-68%	268%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$795,367	\$1,068,439	\$1,131,674	\$1,221,710	54%	14%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,123	\$5,984	\$9,314	\$6,789	33%	13%	-27%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$80,196	\$94,784	\$94,659	\$102,920	28%	9%	9%
	26499 2007 Account Code - Other	\$0	\$57,478	\$41,489	\$70,613	n/a	23%	70%
	26700 Operation and Maintenance of Plant Services; Insurance	\$34,874	\$122,099	\$76,821	\$57,877	66%	-53%	-25%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$7,767	\$7,751	\$11,949	\$4,972	-36%	-36%	-58%
	27010 Student Transportation; Service Area Direction	\$83,910	\$46,371	\$78,443	\$39,303	-53%	-15%	-50%
	27100 Student Transportation; Vehicle Operation	\$223,968	\$288,734	\$306,297	\$357,881	60%	24%	17%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$59,061	\$121,277	\$108,879	\$130,458	121%	8%	20%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$93,426	\$181,613	n/a	n/a	94%
	27500 Student Transportation; Insurance on Buses	\$9,323	\$9,821	\$14,776	\$13,069	40%	33%	-12%
	27700 Student Transportation; Contracted Transportation Services	\$3,675	\$0	\$0	\$50	-99%	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$509	\$33	\$0	\$0	-100%	-100%	n/a
	27910 Student Transportation; Bus Driver Training	\$0	\$684	\$1,429	\$122	n/a	-82%	-91%
	31100 Food Services Operations; Service Area Direction	\$532	\$661	\$1,243	\$13,288	> 500%	> 500%	> 500%
	31200 Food Services Operations; Food Preparation and Dispensing	\$160,863	\$206,038	\$231,776	\$204,040	27%	-1%	-12%
	31300 Food Services Operations; Food Delivery	\$9,919	\$500	\$500	\$469	-95%	-6%	-6%
	31400 Food Services Operations; Food Purchases	\$162,137	\$232,672	\$245,896	\$226,054	39%	-3%	-8%
	31900 Other Food Services	\$38,544	\$28,558	\$22,638	\$37,864	-2%	33%	67%
	33100 Community Service Operations; Direction of Community Services	\$9,061	\$0	\$0	\$0	-100%	n/a	n/a
	33300 Civic Services	\$3,750	\$0	\$0	\$23,150	> 500%	n/a	n/a
	33400 Athletic Coaches	\$139,759	\$187,004	\$188,056	\$176,216	26%	-6%	-6%
	33930 Latch Key Kid Program	\$2,246	\$19,047	\$20,616	\$16,983	> 500%	-11%	-18%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$20,654	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$28,896	\$3,531	\$9,082	\$9,071	-69%	157%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$2,538	\$0	\$6,959	n/a	174%	n/a
Overhead and Operational Total		\$1,906,083	\$2,515,919	\$2,708,291	\$2,911,072	53%	16%	7%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$229,534	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$125,597	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$488,650	\$18,995	\$4,100	\$6,150	-99%	-68%	50%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$8,000	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$152,730	\$349,244	\$188,377	n/a	23%	-46%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$7,403	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$409,192	\$102,708	\$83,372	\$151,180	-63%	47%	81%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$61,876	\$25,550	\$0	\$0	-100%	-100%	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$10,138	\$13,190	n/a	n/a	30%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$1,364,000	\$1,369,000	\$1,365,000	n/a	0%	0%
	54200 2007 Account Code - Common School Fund	\$391,223	\$374,041	\$405,211	\$187,020	-52%	-50%	-54%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$187,020	n/a	n/a	n/a
Nonoperational Total		\$1,714,073	\$2,038,025	\$2,221,064	\$2,105,341	23%	3%	-5%
prorated								
	26491 2007 Account Code - PERF	\$171,342	\$157,975	\$170,082	\$77,234	-55%	-51%	-55%
	26492 2007 Account Code - Social Security	\$443,204	\$499,396	\$530,176	\$257,725	-42%	-48%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$25,246	\$21,370	\$23,568	\$11,658	-54%	-45%	-51%
	26494 2007 Account Code - Group Insurance	\$301,971	\$535,603	\$583,936	\$306,397	1%	-43%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$8,156	\$928	\$718	\$1,823	-78%	96%	154%
prorated Total		\$949,920	\$1,215,271	\$1,308,481	\$654,837	-31%	-46%	-50%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,275,282	\$7,585,922	\$8,056,198	\$8,124,876	29%	7%	1%	60.0%	57.6%	57.8%	56.8%
Student Instructional Support	\$377,376	\$763,331	\$687,912	\$1,034,759	174%	36%	50%	3.6%	5.8%	4.9%	7.2%
Overhead and Operational	\$2,092,218	\$2,772,147	\$2,983,442	\$3,038,325	45%	10%	2%	20.0%	21.1%	21.4%	21.2%
Nonoperational	\$1,714,073	\$2,038,025	\$2,221,064	\$2,105,341	23%	3%	-5%	16.4%	15.5%	15.9%	14.7%
Grand Total	\$10,458,948	\$13,159,425	\$13,948,617	\$14,303,300	37%	9%	3%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	63.6%	63.4%	62.7%	64.0%